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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
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LEHMAN BROTHERS HOLDINGS, INC., et al.,	:
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Debtors.	:
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Chapter 11 Case No.

08-13555 (SCC)

(Jointly Administered)

Re: Docket No. 51818

CERTIFICATE OF SERVICE

I hereby certify that on January 12, 2016, a copy of the *Response of Buckeye Tobacco Settlement Financing Authority with Respect to Claim Nos. 22666 and 22667, Opposing the Plan Administrator's Five Hundred Fifteenth Omnibus Objection to Claims (No Liability Claims)* (Docket No. 51818) was served automatically through the Court's ECF System.

In addition, on January 13, 2016, a hard copy was served via Federal Express upon the following:

VIA FEDERAL EXPRESS:

Chambers of the Honorable Shelley C. Chapman
One Bowling Green, Courtroom 623
New York, NY 10004

Weil, Gotshal & Manges
767 Fifth Avenue
New York, NY 10153
Attn: Garrett A. Fail, Esq. and Melissa Siegel, Esq.

Office of the United States Trustee for Region 2
U.S. Federal Office Building
201 Varick Street, Suite 1003
New York, NY 10014
Attn: William K. Harrington, Esq., Susan Golden, Esq., and Andrea B. Schwartz, Esq.

Dated: January 13, 2016	<p>Respectfully Submitted,</p> <p><u>/s/ Elliot M. Smith</u> G. Christopher Meyer (Ohio No. 0016268) Squire Patton Boggs (US) LLP 4900 Key Tower, 127 Public Square Cleveland, Ohio 44114 Tel.: (216) 479-8500 Fax: (216) 479-8580 Email: christopher.meyer@squirepb.com</p> <p>Stephen D. Lerner (Ohio No. 2067841) Elliot M. Smith (Ohio No. 0078506) Squire Patton Boggs (US) LLP 30 Rockefeller Plaza New York, New York 10112 Tel.: (212) 872-9800 Fax: (212) 872-9815 Email: stephen.lerner@squirepb.com elliott.smith@squirepb.com</p> <p><i>Counsel for the Buckeye Tobacco Settlement Financing Authority</i></p>
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